

SIKKIM
GOVERNMENT  **GAZETTE**

**EXTRAORDINARY
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**COMMERCIAL TAXES DIVISION
FINANCE, REVENUE & EXPENDITURE DEPARTMENT
GOVERNMENT OF SIKKIM**

No:GOS/CTD/2005-06/12-A1 (11)/114.

Dated: 24/11/2012

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 34 of the Sikkim Tax on Profession, Trades, Calling and Employments Act, 2006 the State Government hereby makes the following rules further to amend the Sikkim Tax on Profession, Trades, Calling and Employments Rules, 2006 namely:-

Short title and commencement	1	(1) These rules may be called the Sikkim Tax on Profession, Trades, Calling and Employments (Amendment) Rules, 2012. (2) They shall extend to the whole of Sikkim. (3) They shall come into force at once.
Insertion of rule 39	2.	In the Sikkim Tax on Profession, Trades, Calling and Employments Rules, 2006, after rule 38, the following rule shall be inserted, namely- 39 Procedures of filing application of registration And others by electronic communication media Notwithstanding anything prescribed under these rule, the Commissioner may by notification to the effect prescribe for procedure of :- (a) filing application for registration; (b) filing application for amendment of registration certificate; (c) generation of declaration forms; (d) filing of periodical returns; (e) payment of tax; (f) maintain of books of accounts; (g) framing assessment; (h) serving notices; (i) filing of application for claim of refund; (j) filing memorandum of appeal and revision petition; (k) any other purpose as mentioned in the notification; through electronic communication media for such class or classes of dealers from such date as may be specified in the notification."

**Commissioner-cum-Secretary
Finance, Revenue and Expenditure Department
Government of Sikkim.**